



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0538-52883906

**28 Madison County**

**0538 Sheridan H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

### Certification

<b>Business Manager/Clerk:</b>	Rebecca Larsen	<b>Phone #:</b>	(406) 842-5302
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

<b>Chair, Board of Trustees:</b>	William Wood
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

<b>County Superintendent</b>	Pam Birkeland
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\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

### Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
123	Aggregate Reim/Indirects	LOCAL		Local
147	ACT Plus Writing Test Administration	STATE	02805388415	84.334
201	RESERVE TRANS SB 348	LOCAL		LOCAL
290	TURNER GRANT	LOCAL		
327	Advancing Agriculture Education Program	STATE	STATE	NA
329	Miscellaneous Federal Grant thru OPI	FEDERAL	TOBACCO EDUCATION	unknown
391	VO ED STATE AGRICULTURE	STATE	STATE	STATE
394	VO ED STATE HOME EC	STATE	STATE	STATE
396	VO ED STATE OFFICE	STATE	STATE	STATE
597	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A113965	84.358A
598	ELECTRONIC BILLBOARD PROJECT	LOCAL		
825	STEAM PROJECTS	LOCAL		
829	Vo Ed Carl Perkins Basic Grant	FEDERAL	28-0538-8113 BG	84.048A
890	HAMMERMAN GRANT	LOCAL		LOCAL



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,944.85	41,752.49	241,735.81	
02	Taxes Receivable - Real and Personal (120-149)	2,162.43	306.82	216.45	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	97,107.28	42,059.31	241,952.26	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,162.43	306.82	216.45	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,196.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	93,748.85	41,752.49	241,735.81	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	94,944.85	41,752.49	241,735.81	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	97,107.28	42,059.31	241,952.26	



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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		44,245.26	32,948.48	9,510.23
02	Taxes Receivable - Real and Personal (120-149)				63.78
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			782.13	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		44,245.26	33,730.61	9,574.01
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				63.78
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		44,245.26	33,730.61	9,510.23
52	<b>TOTAL FUND BALANCE/EQUITY</b>		44,245.26	33,730.61	9,510.23
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		44,245.26	33,730.61	9,574.01



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	66.54			3,539.53
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,356.59			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,423.13			3,539.53
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,423.13			3,539.53
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,423.13			3,539.53
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,423.13			3,539.53



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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,980.98	63,322.84		4,027.47
02	Taxes Receivable - Real and Personal (120-149)	118.14			656.99
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,099.12	63,322.84		4,684.46
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	118.14			656.99
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,980.98	63,322.84		4,027.47
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,980.98	63,322.84		4,027.47
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,099.12	63,322.84		4,684.46



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,449.30	123,832.15		
02	Taxes Receivable - Real and Personal (120-149)		123.99		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,449.30	123,956.14		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		123.99		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,449.30	123,832.15		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,449.30	123,832.15		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,449.30	123,956.14		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	109,340.55		144,615.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	109,340.55		144,615.10	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)	91,045.55			
45	Assets Held in Trusts	18,295.00		144,615.10	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	109,340.55		144,615.10	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	109,340.55		144,615.10	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	139,254.50	78,747.29		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	139,254.50	78,747.29		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	139,254.50	78,747.29		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	139,254.50	78,747.29		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	139,254.50	78,747.29		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01	
PRC	Revenue		2015 Value	2016 Value
1110	District Tax Levy		318,155.31	355,471.52
1190	Penalties and Interest on Taxes		495.33	590.06
1510	Interest Earnings		170.78	601.95
3110	Direct State Aid		341,426.87	335,620.79
3111	Quality Educator		24,883.56	27,674.57
3112	At Risk Student		1,384.02	1,358.93
3113	Indian Education For All		1,448.40	1,378.08
3114	American Indian Achievement Gap		800.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts		16,277.28	14,048.10
3116	Data For Achievement		1,065.00	1,320.00
3118	Natural Resource Development		2,433.06	3,767.88
3120	State Guaranteed Tax Base Aid		125,912.85	115,768.38
3444	State School Block Grant		57,836.89	57,836.89
3446	SB96 Block Grant Reimbursement		2,616.58	0.00
6100	Material Prior Period Revenue Adjustments		0.00	18.66
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>894,905.93</b>	<b>916,070.81</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX	Personal Services - Salaries	229,402.35	229,467.71
			2XX	Personal Services - Employee Benefits	56,704.02	53,204.75
			6XX	Supplies and Materials	85,074.22	53,027.87
			8XX	Other Expenditures	4,360.56	2,942.95
		<b>222X</b>	<b>Educational Media Services</b>			
			1XX	Personal Services - Salaries	9,037.41	9,651.12
			2XX	Personal Services - Employee Benefits	43.77	134.17
			6XX	Supplies and Materials	3,443.71	3,664.99
		<b>23XX</b>	<b>Support Services - General Administration</b>			
			1XX	Personal Services - Salaries	73,244.02	77,798.29
			2XX	Personal Services - Employee Benefits	5,413.18	5,707.35
			3XX	Purchased Professional and Technical Services	13,188.06	6,370.11
			4XX	Purchased Property Services	0.00	2,110.00
			5XX	Other Purchased Services	4,308.92	5,341.73
			6XX	Supplies and Materials	20,572.51	17,929.29
			7XX	Property and Equipment Acquisition	0.00	1,000.00
			8XX	Other Expenditures	3,985.47	1,820.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	27,503.00	38,967.58	
		2XX	Personal Services - Employee Benefits	5,837.66	7,085.65	
		4XX	Purchased Property Services	62,581.96	58,097.34	
		5XX	Other Purchased Services	11,906.80	10,312.00	
		6XX	Supplies and Materials	30,101.83	48,879.08	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	31,132.55	32,257.20	
		2XX	Personal Services - Employee Benefits	5,105.81	882.35	
		6XX	Supplies and Materials	111.90	985.65	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	6,312.35	6,205.39	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
		6XX	Supplies and Materials	0.00	1,362.00	
		8XX	Other Expenditures	0.00	765.99	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	104,812.51	101,717.20	
		2XX	Personal Services - Employee Benefits	498.80	836.85	
		5XX	Other Purchased Services	845.74	315.48	
		6XX	Supplies and Materials	5,185.96	15,954.34	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
		1XX	Personal Services - Salaries	11,511.68	25,428.37	
		2XX	Personal Services - Employee Benefits	306.73	451.24	
		5XX	Other Purchased Services	4,035.82	8,309.27	
		6XX	Supplies and Materials	10,471.50	5,457.02	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
		1XX	Personal Services - Salaries	40,868.42	36,183.30	
		2XX	Personal Services - Employee Benefits	566.61	421.52	
		5XX	Other Purchased Services	1,656.23	2,112.09	
		6XX	Supplies and Materials	17,273.53	32,667.07	
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
		910	Operating Transfers to Other Funds	3,500.00	0.00	
<b>201</b>	<b>RESERVE TRANS SB 348</b>					
	<b>998 School Safety Transfers to Building Reserve Fund</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
		911	School Safety Transfer to Building Reserve Fund	10,000.00	1,890.00	



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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	900,905.59	907,714.31
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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance		141,450.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		916,070.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		907,714.31	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
			0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	1,196.00	Less Last Year	56,058.08 (4b)
			-54,862.08
			-54,862.08 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		94,944.85	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10	
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		47,475.98	50,490.21
	1190 Penalties and Interest on Taxes		70.31	84.66
	1510 Interest Earnings		49.30	161.40
	2220 County On-Schedule Trans Reimb		18,493.51	18,493.51
	3210 State On-Schedule Trans Reimb		18,493.51	18,493.51
	3444 State School Block Grant		4,018.99	4,018.99
	3446 SB96 Block Grant Reimbursement		324.25	0.00
	5200 Sale or Compensation for Loss of Assets		783.50	0.00
	6100 Material Prior Period Revenue Adjustments		0.00	95.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>89,709.35</b>	<b>91,837.28</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	16,288.79	17,366.62
			2XX Personal Services - Employee Benefits	77.37	134.94
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	9,014.40	10,643.40
			2XX Personal Services - Employee Benefits	42.95	86.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	9,246.77	8,968.36
			6XX Supplies and Materials	1,263.11	6,135.22
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	23,601.08	32,344.16
			2XX Personal Services - Employee Benefits	1,409.89	1,737.84
			3XX Purchased Professional and Technical Services	943.09	114.75
			4XX Purchased Property Services	2,999.20	7,416.72
			5XX Other Purchased Services	5,026.71	4,814.74
			6XX Supplies and Materials	8,212.86	5,760.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>78,126.22</b>	<b>95,523.38</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					45,438.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,837.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					95,523.38	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					41,752.49	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		48,108.15	35,937.51
	1190 Penalties and Interest on Taxes		75.96	65.82
	1510 Interest Earnings		238.59	915.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>48,422.70</b>	<b>36,918.36</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						204,817.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,918.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						241,735.81	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	83.37	137.27
	2240 County Retirement Distribution	59,390.44	111,713.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>59,473.81</u>	<u>111,851.06</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14**

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	36,696.63	36,809.69
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	1,430.40	1,579.81
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	14,472.38	14,906.35
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,501.28	1,633.08
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	1,276.32	822.85
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	4,078.77	5,182.11
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3,505.14	4,902.76
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	5,176.36	5,274.22
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	9,756.00	9,669.28
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	16,478.02
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	7,057.85	0.00
	<b>392 State Career &amp; Technical Ed Entitlement - Business</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	4,350.54	0.00
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	5,756.84	0.00



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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14**

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	277.53	288.55
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	1,121.37	3,587.74
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	5,739.75	4,757.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>102,197.16</u>	<u>105,892.01</u>

**Schedule Of Changes Worksheet Fund Code 14**

Beginning Fund Balance					38,286.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,851.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					105,892.01 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,245.26 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>123</b>	<b>Aggregate Reim/Indirects</b>	
	1510 Interest Earnings	101.77
	1900 Other Revenue from Local Sources	712.67
<b>147</b>	<b>ACT Plus Writing Test Administration</b>	
	4710 GEAR UP	131.00
<b>290</b>	<b>TURNER GRANT</b>	
	1920 Contributions/Donations from Private Sources	10,000.00
<b>391</b>	<b>VO ED STATE AGRICULTURE</b>	
	3900 State Career & Technical Ed Entitlement	3,930.00
<b>394</b>	<b>VO ED STATE HOME EC</b>	
	3900 State Career & Technical Ed Entitlement	1,338.00
<b>396</b>	<b>VO ED STATE OFFICE</b>	
	3900 State Career & Technical Ed Entitlement	1,174.00
<b>597</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,824.48
<b>598</b>	<b>ELECTRONIC BILLBOARD PROJECT</b>	
	1920 Contributions/Donations from Private Sources	16,664.20
<b>825</b>	<b>STEAM PROJECTS</b>	
	1920 Contributions/Donations from Private Sources	10,200.00
<b>829</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,306.13
<b>890</b>	<b>HAMMERMAN GRANT</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>60,882.25</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>147</b>	<b>ACT Plus Writing Test Administration</b>				
	<b>471</b>	<b>GEAR UP</b>			
		<b>21XX</b>	<b>Support Services - Students</b>		
			5XX Other Purchased Services		90.80
			6XX Supplies and Materials		39.90
			<b>147 Subtotal</b>		<b>130.70</b>
<b>290</b>	<b>TURNER GRANT</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			6XX Supplies and Materials		497.96
			<b>290 Subtotal</b>		<b>497.96</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2015 Value	2016 Value
<b>391</b>	<b>VO ED STATE AGRICULTURE</b>				
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		650.99
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services		1,271.57
			<b>391 Subtotal</b>		<u>1,922.56</u>
<b>394</b>	<b>VO ED STATE HOME EC</b>				
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services		1,225.49
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services		1,195.00
			<b>394 Subtotal</b>		<u>2,420.49</u>
<b>396</b>	<b>VO ED STATE OFFICE</b>				
	<b>392 State Career &amp; Technical Ed Entitlement - Business</b>				
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services		129.00
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
	<b>221X Improvement of Instruction Services</b>				
			5XX Other Purchased Services		839.56
			<b>396 Subtotal</b>		<u>968.56</u>
<b>597</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		10,412.24
			<b>597 Subtotal</b>		<u>10,412.24</u>
<b>598</b>	<b>ELECTRONIC BILLBOARD PROJECT</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		16,664.20
			<b>598 Subtotal</b>		<u>16,664.20</u>
<b>825</b>	<b>STEAM PROJECTS</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		10,000.00
			<b>825 Subtotal</b>		<u>10,000.00</u>



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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
890	HAMMERMAN GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,000.00
			<b>890 Subtotal</b>		<u>1,000.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>44,016.71</u></u>

**Schedule Of Changes Worksheet Fund Code 15**

Beginning Fund Balance					16,865.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					60,882.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,016.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,730.61	(5)

**Project Reporter Summaries**

Project Reporter	Revenues	Expenditures	Difference
123 Aggregate Reim/Indirects	814.44	0.00	814.44
147 ACT Plus Writing Test Administration	131.00	130.70	0.30
290 TURNER GRANT	10,000.00	497.96	9,502.04
391 VO ED STATE AGRICULTURE	3,930.00	1,922.56	2,007.44
394 VO ED STATE HOME EC	1,338.00	2,420.49	-1,082.49
396 VO ED STATE OFFICE	1,174.00	968.56	205.44
597 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,824.48	10,412.24	2,412.24
598 ELECTRONIC BILLBOARD PROJECT	16,664.20	16,664.20	0.00
825 STEAM PROJECTS	10,200.00	10,000.00	200.00
829 Vo Ed Carl Perkins Basic Grant	3,306.13	0.00	3,306.13
890 HAMMERMAN GRANT	500.00	1,000.00	-500.00
<b>Total</b>	<u>60,882.25</u>	<u>44,016.71</u>	<u>16,865.54</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	7,094.71	10,438.58
1190	Penalties and Interest on Taxes	11.43	16.37
1340	Fees for Adult Education	66.00	0.00
1510	Interest Earnings	15.50	42.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>7,187.64</b>	<b>10,497.45</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	2,646.72	2,408.77
			2XX Personal Services - Employee Benefits	8.75	5.56
			3XX Purchased Professional and Technical Services	583.50	1,389.87
			6XX Supplies and Materials	7,079.61	7,100.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>10,318.58</b>	<b>10,905.13</b>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					9,917.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,497.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,905.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,510.23	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		0.41	0.42
	1982 Summer Session - Driver's Education Fees		1,800.00	0.00
	3260 State Driver's Education Reimbursement		1,049.93	1,356.59
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>2,850.34</b>	<b>1,357.01</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	2,000.00
			2XX Personal Services - Employee Benefits	16.45	19.69
			5XX Other Purchased Services	100.00	0.00
			6XX Supplies and Materials	395.99	877.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>512.44</b>	<b>2,896.84</b>

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						2,962.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,357.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,896.84 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,423.13 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		0.00	13.38
	5300 Operating Transfers from Other Funds		3,500.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>3,500.00</u>	<u>13.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						3,526.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,539.53	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	18,761.22	19,452.01
	1190 Penalties and Interest on Taxes	29.62	32.79
	1510 Interest Earnings	3.16	14.89
	3281 State Technology Aid	773.41	735.59
	3447 SB96 Combined Block Grant Reimbursement	1,656.89	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>21,224.30</b>	<b>20,235.28</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	1,390.00	11,580.58
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			1XX Personal Services - Salaries	15,790.96	8,375.38
			2XX Personal Services - Employee Benefits	73.13	45.33
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>17,254.09</b>	<b>20,001.29</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	4,746.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,235.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,001.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,980.98	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		74.98	247.29
	1900 Other Revenue from Local Sources		2,391.84	568.82
	1925 Innovative Education Payment		0.00	2.33
	3445 State Combined Fund School Block Grant		12,434.86	12,434.86
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>14,901.68</b>	<b>13,253.30</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
		6XX	Supplies and Materials	4,034.75	0.00
		<b>25XX Support Services - Business</b>			
		7XX	Property and Equipment Acquisition	0.00	9,560.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,034.75</b>	<b>9,560.50</b>

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						59,630.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,253.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,560.50 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						63,322.84 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	100,906.31	108,094.06
1190	Penalties and Interest on Taxes	157.90	181.07
1510	Interest Earnings	49.30	183.45
3120	State Guaranteed Tax Base Aid	5,005.29	1,700.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>106,118.80</b>	<b>110,159.41</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>					
			840 Principal On Debt	90,000.00	95,000.00
			850 Interest on Debt	18,675.00	14,400.00
			860 Agent Fees/Issuance Costs	150.00	150.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>108,825.00</b>	<b>109,550.00</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	3,418.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,159.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,550.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,027.47	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.17	28.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		14.17	28.44

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				0.00	0.00

### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance	7,420.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,449.30	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		19,659.28	20,406.63
	1190 Penalties and Interest on Taxes		31.00	34.52
	1510 Interest Earnings		128.52	460.71
<b>201</b>	<b>RESERVE TRANS SB 348</b>			
	5301 School Safety and Security Transfer		10,000.00	1,890.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>29,818.80</u>	<u>22,791.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	5,000.00	0.00
			6XX Supplies and Materials	0.00	473.05
<b>201</b>	<b>RESERVE TRANS SB 348</b>				
	<b>190</b>	<b>School Safety Projects</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			3XX Purchased Professional and Technical Services	10,167.44	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>15,167.44</u>	<u>473.05</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						101,513.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,791.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						473.05	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						123,832.15	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		850.00	1,366.85
	1530 Net Increase (Decrease) in the Fair Value of Investments		0.00	-2,065.72
	1920 Contributions/Donations from Private Sources		4,500.00	3,000.00
	6100 Material Prior Period Revenue Adjustments		10,000.00	42,408.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>15,350.00</b>	<b>44,709.21</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			870 Student Scholarships	3,300.00	1,900.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,300.00</b>	<b>1,900.00</b>

Schedule Of Changes Worksheet						Fund Code 81	
Beginning Fund Balance						66,531.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,709.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,900.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						109,340.55	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	0.00	64.74
1700	Student Extracurricular Activity Receipts	0.00	177,402.60
1XXX	Revenues from Student Activities	200,416.14	0.00
6100	Material Prior Period Revenue Adjustments	-6,974.14	-20.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>193,442.00</b>	<b>177,447.28</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
7XX	Extracurricular Athletics and Activities				
	3XXX	Operation of Non-Educational Services			
		XXX	Student Extracurricular	186,247.07	170,502.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>186,247.07</b>	<b>170,502.06</b>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	137,669.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	177,447.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	170,502.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	144,615.10	(5)



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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	22,631.49	23,461.98
XX	39X 1XXX 112	Certified Teacher Staff Salaries	104,812.51	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	346,278.32	350,530.66
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,400.09	1,321.54
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	44,329.23	45,034.91
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,467.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,467.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,822.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,192.77
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	40,330.59
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	32,257.20	0.00	0.00	0.00	0.00
280	1XXX	2XX	882.35	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	985.65	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,205.39	0.00	0.00	0.00	0.00
<b>Totals</b>			40,330.59	0.00	0.00	0.00	0.00

40,330.59

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	22,000.00	0.00	0.00	0.00	22,000.00
Buildings	2,090,803.00	47,088.00	0.00	0.00	2,137,891.00
Machinery and Equipment	500,922.00	0.00	47,616.00	0.00	548,538.00
Totals at Historical Cost	2,613,725.00	47,088.00	47,616.00	0.00	2,708,429.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,613,725.00	47,088.00	47,616.00	0.00	2,708,429.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	37,437.00	0.00	0.00
General Administration (23XX)	1,240.00	0.00	0.00
Operations and Maintenance (26XX)	10,077.00	0.00	0.00
Transportation (27XX)	35,613.00	0.00	0.00
Total Depreciation for FY2016	84,367.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2015-16

Submit ID: 0538-52883906

28 Madison County

0538 Sheridan H S

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	34,640.03	0.00	0.00	26,230.98	8,409.05	0.00	8,409.05
Total Governmental Activity							
Non-bond Long-Term Liabilities	34,640.03	0.00	0.00	26,230.98	8,409.05	0.00	8,409.05
<b>Bond(s)</b>							
01/15/1998	300,000.00	0.00	95,000.00	0.00	205,000.00	100,000.00	105,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	300,000.00	0.00	95,000.00	0.00	205,000.00	100,000.00	105,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

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**28 Madison County**

**0538 Sheridan H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	86,553.88	12,314.92	0.00	98,868.80
Net Pension - TRS	462,062.88	14,260.46	0.00	476,323.34